

Michelle L. Nessa

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ACADEMIC POSITIONS

Michigan State University, Eli Broad College of Business <i>Assistant Professor</i>	East Lansing, MI 2014 to present
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EDUCATION

University of Iowa, Tippie College of Business <i>Ph.D. in Accounting</i>	Iowa City, IA 2014
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DePaul University, Kellstadt Graduate School of Business <i>M.S. in Taxation</i>	Chicago, IL 2008
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Drake University, College of Business and Public Administration <i>B.S.B.A. in Accounting/International Business</i>	Des Moines, IA 2006
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PUBLICATIONS

Gleason, C. A., L. F. Mills, and M. L. Nessa. 2018. Does FIN 48 improve firms' estimates of tax reserves? *Contemporary Accounting Research* 35 (3): 1395-1429.

Nessa, M. L. 2017. Repatriation tax costs and U.S. multinational companies' shareholder payouts. *The Accounting Review* 92 (4): 217-241.

WORKING PAPERS

"How do IRS resources affect the corporate audit process?" with Casey Schwab, Bridget Stomberg, and Erin Towery.

"How do reductions in foreign country corporate tax rates affect U.S. domestic manufacturing firms?" with Jaewoo Kim and Ryan Wilson.

"Law firms as tax planning service providers" with Andrew Acito.

"Non-audit services and the timeliness and reliability of earnings announcements" with Chris Hogan and Joe Schroeder.

TEACHING EXPERIENCE

Federal Income Tax Accounting, Michigan State University
Introduction to Financial Accounting, University of Iowa

RESEARCH PRESENTATIONS

Virginia Tech Accounting Research Conference – Blacksburg, VA (scheduled)	2019
Indiana University Spring Tax Camp – Bloomington, IN (scheduled)	2019
Florida Atlantic University – Boca Raton, FL	2018
Washington State University – Pullman, WA	2018
University of Notre Dame – South Bend, IN	2018
University of North Carolina Tax Symposium – Chapel Hill, NC	2018
American Accounting Association Annual Meeting – Washington, D.C.	2018
American Taxation Association Mid-Year Meeting – New Orleans, LA	2018
<i>Journal of the American Taxation Association</i> Conference – Orlando, FL	2016
Emory University – Atlanta, GA	2014
Indiana University – Bloomington, IN	2014
Michigan State University – East Lansing, MI	2014
Ohio State University – Columbus, OH	2014
University of Missouri – Columbia, MO	2014
University of Oklahoma – Norman, OK	2014
University of Iowa – Iowa City, IA	2013
University of Iowa – Iowa City, IA	2012
American Accounting Association Annual Meeting – Washington, D.C.	2012

INVITED DISCUSSIONS

American Accounting Association Annual Meeting – Washington, D.C.	2018
American Taxation Association Mid-Year Meeting – New Orleans, LA	2018
National Tax Association Annual Conference – Baltimore, MD	2016
American Accounting Association Annual Meeting – New York, NY	2016
Financial Accounting and Reporting Section Mid-Year Meeting – Newport Beach, CA	2016
American Accounting Association Annual Meeting – Chicago, IL	2015
Midwest Summer Research Conference – Champaign, IL	2015
American Accounting Association Annual Meeting – Atlanta, GA	2014
American Accounting Association Annual Meeting – Anaheim, CA	2013

SERVICE ACTIVITIES

Ad hoc Reviewer

The Accounting Review
Contemporary Accounting Research
Review of Accounting Studies
Management Science

Journal of the American Taxation Association (JATA)
Accounting Horizons

Conference Reviewer

American Accounting Association Annual Meeting
American Taxation Association Mid-Year Meeting
Financial Accounting and Reporting Section Mid-Year Meeting

American Taxation Association Service

American Taxation Association Doctoral Consortium Committee (2018 to present)
American Taxation Association *JATA* Conference Committee (2013-2015, 2016-2018)
American Taxation Association Annual Meeting Program Committee (2014-2016)

Michigan State University Service

Accounting and Information Systems (AIS) Department Brownbag Series Coordinator (2018 to present)
AIS Department Undergraduate Curriculum Committee (2017 to present)
AIS Departmental Advisory Committee (2018 to present)
Dissertation Committee Member, Anh Vuong (Initial placement: University of Illinois)

MEDIA MENTIONS

“AAA Study: Payouts to be Modest at Best,” *Accounting Web*. (August 11, 2017).
“Shareholders may not see much benefit from repatriation,” *Accounting Today*. (August 8, 2017).
“Would a Territorial Tax System Help Investors?” *CFO* (August 1, 2017).
“Ending Federal Tax on U.S. Corp. Profits Abroad Likely to Have Little Effect,” *CPA Practice Advisor* (August 1, 2017).

HONORS AND AWARDS

University of Iowa Ballard and Seashore Dissertation Year Fellowship	2013-2014
Accounting Doctoral Scholars Program Scholarship	2009-2013

PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS

Illinois Certified Public Accountant (inactive)
American Accounting Association
American Taxation Association

PROFESSIONAL EXPERIENCE

Tax Senior, Ernst & Young LLP - Chicago, IL	2006-2009
Corporate Tax Specialist, Kingsway America, Inc. - Elk Grove Village, IL	2006

Tax Technician, KPMG, LLP - Des Moines, IA

2005